

BOARD OF EQUALIZATION RULES FOR TAX APPEALS

California Code of Regulations
Title 18. Public Revenues
Division 2.1. State Board of Equalization – Rules for Tax Appeals
Chapter 2: Sales and Use Tax, Timber Yield Tax, and Special Taxes and Fees

ARTICLE 3: CLAIMS FOR REFUND

5233. FILING CLAIMS FOR REFUND.

(a) The Board encourages the use of electronic means (i.e., facsimile, e-mail, etc.) for the filing of claims for refund and related documents. A claim for refund or related document may be filed electronically under this section if an electronic copy of such document is transmitted to the appropriate section or group identified in subdivision (b) or (c) for the tax or fee law at issue in accordance with instructions provided on the Board's website at www.boe.ca.gov.

(b) Claims for refund and related documents filed under the Sales and Use Tax Law may also be mailed to the:

Audit Determination and Refund Section, MIC: 39
Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0039

(c) Other claims for refund and supporting documents may be mailed to the address provided in this subdivision for the particular tax or fee law at issue:

(1) Hazardous Substances Tax Law (Except Childhood Lead Poisoning Prevention Fee), Covered Electronic Waste Recycling Fee, Integrated Waste Management Fee Law, Tire Recycling Fee, Occupational Lead Poisoning Prevention Fee, Water Rights Fee Law, and Marine Invasive Species Fee Collection Law.

Environmental Fees Division, MIC: 57
Audit Unit
State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0057

(2) Tax on Insurers Law, Cigarette and Tobacco Products Tax Law, Alcoholic Beverage Tax Law, Energy Resources Surcharge Law, Emergency Telephone Users Surcharge, and Natural Gas Surcharge.

Excise Taxes Division, MIC: 56
Refund and Petition Group
State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0056

(3) Motor Vehicle Fuel Tax Law, Use Fuel Tax Law, Oil Spill Response, Prevention, and Administration Fees Law, Underground Storage Tank Maintenance Fee Law, Diesel Fuel Tax Law, and Childhood Lead Poisoning Prevention Fee.

Fuel Tax Division, MIC: 30
Refund Group
State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0030

(4) Timber Yield Tax Law.

Timber Yield Tax Section, MIC: 60
State Board of Equalization
P. O. Box 942879
Sacramento, CA 94279-0060

(d) A claim for refund and related documents may also be hand delivered to the Board's headquarters at 450 N Street in Sacramento, California.

(e) The Chief of Board Proceedings may reject any claim for refund or related document filed in any manner that is not authorized by this section.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code sections 7051, 8251, 9251, 13170, 30451, 32451, 38701, 40171, 41128, 43501, 45851, 46601, 50152, 55301, 60601.

Reference: Revenue and Taxation Code sections 6902, 8128, 9152, 12978, 30178, 30178.1, 30362, 32402, 32402.1, 32407, 38602, 40112, 41101, 43452, 45652, 46502, 50140, 55222, 60501, 60502, 60507, 60521, 60522.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.